

EXHIBIT A

Professional services rendered through: May 31, 2010

05/05/10	G.N. Kidder	Research procedures for refund of erroneously computed interest.	0.80
05/06/10	G.N. Kidder	Review procedures for refund of erroneously computed interest; Draft e-mail re procedures; Conference call with Carol Finke and Matt Lerner to discuss interest computation issue.	1.50
05/06/10	M.D. Lerner	Calls with client re interest computations.	0.70
05/07/10	G.N. Kidder	Draft and send inquiry re: interest computation expert.	0.10
5/10/10	A.E. Moran	Work on quarterly bills.	.80
5/11/10	A.E. Moran	Finish and send out quarterly application.	1.30
05/13/10	G.N. Kidder	Review draft letter re IRS interest computation errors.	0.30
05/13/10	M.D. Lerner	Edit letter re computations.	0.20

Name	Hours	Rate	Value
M.D. Lerner	0.90	785.00	706.50
A.E. Moran	2.10	500.00	1,050.00
G.N. Kidder	2.70	520.00	1,404.00
Total	5.70		3,160.50

Total Fees	\$3,160.50
------------	------------

Disbursements:

Overnight Messenger	9.22
Duplicating	9.20

Total Disbursements	<u>\$18.42</u>
---------------------	----------------

Total This Statement	<u>\$3,178.92</u>
----------------------	-------------------